

BILL NO. 89-1  
AS AMENDED

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 89-1 (AS AMENDED)

Introduced by Council President Hardwicke at the  
request of the County Executive  
Legislative Day No. 89-4 Date February 7, 1989

AN ACT to add new Section ~~123-43.1~~ 123-43.3, heading, Agricultural Preservation Tax Credits, of Article II, heading, Real Property Tax Credits, of Chapter 123, heading, Finance and Taxation, of the Harford County Code, as amended; to provide for a tax credit from County taxes on certain properties that are in the agricultural district and/or subject to an agricultural preservation easement; to further provide for the effective date of the law; and to further provide for certain restrictions applicable to the credit.

By the Council, February 7, 1989

Introduced, read first time, ordered posted and public hearing scheduled  
on: March 7, 1989  
at: 7:00 P.M.

By Order: Doris Poulsen, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on March 7, 1989, and concluded on, March 7, 1989

Doris Poulsen, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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1 Section 1. Be It Enacted By The County Council Of Harford  
2 County, Maryland, that Section ~~123-43.1~~ 123-43.3, heading,  
3 Agricultural Preservation Tax Credits, of Article II,  
4 heading, Real Property Tax Credits, of Chapter 123, heading,  
5 Finance and Taxation, be and hereby is added to the Harford  
6 County Code, as amended; all to read as follows:

7 Chapter 123. Finance and Taxation.

8 Article II. Real Property Tax Credits.

9 Section ~~123-43.1~~ 123-43.3. Agricultural Preservation Tax  
10 Credits.

11 A. IN ACCORDANCE WITH THE PROVISIONS OF THE TAX-  
12 PROPERTY ARTICLE, SECTION 9-314 OF THE ANNOTATED CODE OF  
13 MARYLAND, THERE IS HEREBY CREATED A ~~ONE-HUNDRED-PERCENT-(100%)~~  
14 TAX CREDIT FOR COUNTY REAL PROPERTY TAXES FOR FISCAL YEAR  
15 1988-89 ONLY, ON REAL PROPERTY, THAT AS OF SEPTEMBER 1, 1988,  
16 IS

17 (1) LOCATED IN AN AGRICULTURAL DISTRICT UNDER AN  
18 AGREEMENT TO BE LOCATED WITHIN AN AGRICULTURAL DISTRICT; AND

19 (2) ~~IS~~ SUBJECT TO AN AGRICULTURAL PRESERVATION  
20 EASEMENT THAT HAS BEEN CONVEYED TO THE MARYLAND AGRICULTURAL  
21 LAND PRESERVATION FOUNDATION.

22 B. ONCE THE PROPERTY OWNER TERMINATES THE AGRICULTURAL  
23 DISTRICT AGREEMENT OR THE AGRICULTURAL PRESERVATION EASEMENT  
24 OR REMOVES PROPERTY FROM THE DISTRICT OR THE EASEMENT, THE TAX  
25 CREDIT(S) PROVIDED HEREIN SHALL TERMINATE AND THE OWNER SHALL  
26 BE LIABLE FOR ALL REAL PROPERTY TAXES, THAT WOULD HAVE BEEN

1 DUE IF THE CREDIT HAD NOT BEEN GRANTED, FOR A PERIOD NOT  
2 GREATER THAN THREE (3) YEARS FROM THE DATE OF RECORDATION OF  
3 THE AGRICULTURAL DISTRICT AGREEMENT.

4 C. (1) FOR FISCAL YEARS 1989-90 AND THEREAFTER UNTIL  
5 TERMINATED OR CHANGED, A ~~ONE-HUNDRED-PERCENT-(100%)~~ TAX CREDIT  
6 FROM COUNTY REAL PROPERTY TAXES SHALL APPLY ONLY TO REAL  
7 PROPERTY THAT IS IN THE DISTRICT AND SUBJECT TO AN  
8 AGRICULTURAL PRESERVATION EASEMENT THAT HAS BEEN CONVEYED TO  
9 THE MARYLAND AGRICULTURAL LAND PRESERVATION FOUNDATION AS OF  
10 SEPTEMBER 1 OF THAT FISCAL YEAR. A ~~FIFTY-PERCENT-(50%)~~ TAX  
11 CREDIT FROM COUNTY REAL PROPERTY TAXES SHALL APPLY TO REAL  
12 PROPERTY THAT IS ONLY IN THE DISTRICT AS OF SEPTEMBER 1 OF  
13 THAT FISCAL YEAR.

14 (2) IF THE RESIDENCE OF THE OWNER OF REAL PROPERTY  
15 FOR WHICH A CREDIT IS GRANTED UNDER THIS SECTION IS LOCATED ON  
16 THE REAL PROPERTY, THE ASSESSED VALUE OF THE RESIDENCE SHALL  
17 BE ADDED TO THE ASSESSED VALUE OF THE REAL PROPERTY FOR THE  
18 PURPOSE OF CALCULATING THE AMOUNT OF THE CREDIT GRANTED.

19 (3) (a) THIS PARAGRAPH (3) APPLIES TO A CREDIT  
20 GRANTED UNDER THIS SECTION FOR REAL PROPERTY THAT IS IN AN  
21 AGRICULTURAL DISTRICT BUT IS NOT SUBJECT TO AN AGRICULTURAL  
22 PRESERVATION EASEMENT.

23 (b) A CREDIT ENDS AFTER SEVEN (7) YEARS OR  
24 WHEN THE OWNER CONVEYS AN AGRICULTURAL PRESERVATION EASEMENT  
25 FOR THE PROPERTY TO THE MARYLAND AGRICULTURAL LAND  
26 PRESERVATION FOUNDATION, WHICHEVER OCCURS FIRST.

1                   (c) THE SEVEN-YEAR LIMIT ON THE CREDIT IS  
2 MEASURED FROM THE FIRST FISCAL YEAR IN WHICH THE CREDIT IS  
3 GRANTED, REGARDLESS OF WHEN THE PROPERTY WAS PLACED IN THE  
4 AGRICULTURAL DISTRICT.

5           D. (1) THE AMOUNT OF A CREDIT GRANTED UNDER  
6 SUBSECTION A OF THIS SECTION IS THE LESSER OF:

7                   a. ONE HUNDRED PERCENT (100%) OF THE COUNTY  
8 REAL PROPERTY TAX FOR THE PROPERTY; OR

9                   b. THIRTY-FIVE DOLLARS (\$35.00) FOR EACH ACRE  
10 OF THE PROPERTY.

11                   (2) THE AMOUNT OF A CREDIT GRANTED UNDER  
12 SUBSECTION C OF THIS SECTION IS CALCULATED AS FOLLOWS:

13                   a. FOR REAL PROPERTY LOCATED IN AN  
14 AGRICULTURAL DISTRICT AND SUBJECT TO AN AGRICULTURAL  
15 PRESERVATION EASEMENT THAT HAS BEEN CONVEYED TO THE MARYLAND  
16 AGRICULTURAL LAND PRESERVATION FOUNDATION, THE CREDIT IS THE  
17 LESSER OF:

18                           (i) ONE HUNDRED PERCENT (100%) OF THE  
19 COUNTY REAL PROPERTY TAX FOR THE PROPERTY; OR

20                           (ii) THIRTY-FIVE DOLLARS (\$35.00) FOR EACH  
21 ACRE OF THE PROPERTY; AND

22                   b. FOR REAL PROPERTY LOCATED IN AN  
23 AGRICULTURAL DISTRICT BUT NOT SUBJECT TO AN AGRICULTURAL  
24 PRESERVATION EASEMENT, THE CREDIT IS THE LESSER OF:

25                           (i) FIFTY PERCENT (50%) OF THE COUNTY  
26 REAL PROPERTY TAX FOR THE PROPERTY; OR

1                   (ii) THIRTY-FIVE DOLLARS (\$35.00) FOR EACH  
2 ACRE OF THE PROPERTY.

3 ~~Section 2.---Be-It-Further-Enacted-that-this-Act-shall-take~~  
4 ~~effect-sixty-(60)-calendar-days-from-the-date-it-becomes-law.~~

5 Section 2. Be It Further Enacted that this act shall take  
6 effect on the date it becomes law.

7 EFFECTIVE: April 5, 1989

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AS AMENDED

BY THE COUNCIL

BILL NO. 89-1 (AS AMENDED)

Read the third time.

Passed LSD 89-10 (April 4, 1989) (with amendments)

Failed of Passage \_\_\_\_\_

By Order

Doris Poulsen, Secretary

Sealed with the County Seal and presented to the County Executive for his approval this 5th day of April, 1989 at 3:00 o'clock P.M.

Doris Poulsen, Secretary

APPROVED:



BY THE EXECUTIVE

[Signature]  
County Executive

Date 4-5-89

BY THE COUNCIL

This Bill, (No. 89-1, as amended), having been approved by the Executive and returned to the Council, becomes law on April 5, 1989.

Doris Poulsen, Secretary

EFFECTIVE DATE: April 5, 1989

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